

## FILE LAYOUT INFORMATION FOR CITIES AND TOWNS

### **Fund and Revenue Codes**

#### **Overview**

In order to import data into the State Board of Accounts Annual Report program, you must create the files below and copy them into the Annual Report folder. Then, open the Annual Report program, go to the System Menu, select Import Data Files and click OK. This will import the data for the title page, beginning balances, receipts, and disbursements.

After the data is imported, go to the Reports Menu, select Exception Reports, and then print the exception report for the beginning balances, receipts, and disbursements files. This will tell you if you have any fund or revenue codes that are incorrect. These must be corrected on your accounting system and then imported again into the Annual Report program. If there are any exceptions or errors, the system will not work correctly because it will not recognize the fund and revenue codes. Incorrect data will not be accepted.

After there are no exceptions on the Exception Reports, then the user can display the data entry screens, print reports, or modify data in the system. The user should enter the rest of the annual report that was not imported from their accounting system, such as Part 5 Cash and Investments, Part 6 Indebtedness, etc.

When all of the data is entered and correct, then the user would go to the System Menu and select Download Data to copy the data files on a floppy disk to send to us.

The vendors that I have worked with so far wanted to import data for the title page, beginning balances, receipts, disbursements, debt, investments, fixed assets, and utility sections. This is the majority of the data. If you also would like to import data for any other part of the annual report, then let me know and I can give you the file layout information for those files also and change the import program to import those sections.

There is also an Export Data option on the System Menu. This exports the unit name file, fund name file, expense account file, and revenue account file in a text format so that they can be read into other applications. This can be used to update the data files in your system.

If you have any questions, contact Linda Baker at [lbaker@sboa.in.gov](mailto:lbaker@sboa.in.gov) or at (317)232-4958.

### **Fund and Revenue Codes**

A list of the unit id numbers, fund numbers and revenue codes are on a web page at: <http://www.in.gov/sboa/resources/vendorinfo/>. If you have one that is not listed, contact Linda Baker by email at [lbaker@sboa.state.in.us](mailto:lbaker@sboa.state.in.us) to get the correct code. If you are using the State Tax Board codes, contact Linda Baker by email at [lbaker@sboa.state.in.us](mailto:lbaker@sboa.state.in.us) to get a file that converts the Tax Board Codes to the ones used in this system.

#### **Example File Layout**

An example of a file layout for the BEGBAL file is as follows:

2002531000110888	-100.00
2002531000101001	1000.00

**File Name: HEADER**

File Description: This file contains the information on the cover page of the annual report. This file will have one record for each unit.

Fields:

<u>DESCRIPTION</u>	<u>TYPE</u>	<u>WIDTH</u>	<u>COMMENTS</u>
Year	Numeric	4	
County Number	Numeric	2	See Unit Id Number List
Unit Type	Numeric	1	See Unit Id Number List
ID Number	Numeric	4	See Unit Id Number List
Federal Id	Numeric	9	Do not include hyphens
Unit Name	Character	35	
Official=s Last Name	Character	25	
Official=s First Name	Character	25	
Official=s Middle Initial	Character	1	
Official=s Title	Character	25	
Address Line 1	Character	25	
Address Line 2	Character	25	
City	Character	25	
County Name	Character	35	
Zip Code	Numeric	9	Do not include hyphens
Phone Number	Numeric	10	Do not include hyphens

**File Name: BEGBAL**

File Description: This file contains the beginning cash fund balances on Part 1 of the annual report. There should be a record for each fund.

Fields:

<u>DESCRIPTION</u>	<u>TYPE</u>	<u>WIDTH</u>	<u>COMMENTS</u>
Year	Numeric	4	
County Number	Numeric	2	See Unit Id Number List
Unit Type	Numeric	1	See Unit Id Number List
ID Number	Numeric	4	See Unit Id Number List
Fund Type	Numeric	2	See Fund Code List
Fund Code	Numeric	3	See Fund Code List
Beg Cash Fund Balance	Numeric	14	DO NOT include investments on hand. Include decimal point and sign (if negative).
Unit's Fund Number	Numeric	5	Fund Number from Unit's accounting system

**File Name: RECEIPTS**

File Description: This file contains the receipts on Part 2 of the annual report. There is a record for each revenue code by fund.

Fields:

<u>DESCRIPTION</u>	<u>TYPE</u>	<u>WIDTH</u>	<u>COMMENTS</u>
Year	Numeric	4	
County Number	Numeric	2	See Unit Id Number List
Unit Type	Numeric	1	See Unit Id Number List
ID Number	Numeric	4	See Unit Id Number List
Fund Type	Numeric	2	See Fund Code List
Fund Code	Numeric	3	See Fund Code List
Revenue Code	Numeric	5	See Revenue Code List
Amount	Numeric	14	Include decimal point.
Unit's Account Number	Numeric	10	Revenue Acct No. from Unit's system

**File Name: DISBURSE**

File Description: This file contains the disbursements on Part 3 of the annual report. There is a record for each expenditure classification by fund.

Fields:

<u>DESCRIPTION</u>	<u>TYPE</u>	<u>WIDTH</u>	<u>COMMENTS</u>
Year	Numeric	4	
County Number	Numeric	2	See Unit Id Number List
Unit Type	Numeric	1	See Unit Id Number List
ID Number	Numeric	4	See Unit Id Number List
Fund Type	Numeric	2	See Fund Code List
Fund Code	Numeric	3	See Fund Code List
Department	Numeric	3	See Fund Code List. Enter 0 if no dept.
Expenditure Classification	Numeric	5	10000 = Personal Services 20000 = Supplies 30000 = Other Services and Charges 40000 = Capital Outlay 50000 = Other Disbursements 60000 = Transfers of Funds 70000 = Purchase of Investments
Paid To	Character	35	Leave Blank for all units except Townships.
Amount	Numeric	14	Include decimal point.

**File Name: UTILITY**

File Description: This file contains the utility information on Part 4 of the city and town annual report.

Assets and liabilities should be entered for class A and B Utilities only. Receipts and disbursements are entered for all utilities.

Fields:

<u>DESCRIPTION</u>	<u>TYPE</u>	<u>WIDTH</u>	<u>COMMENTS</u>
Year	Numeric	4	
County Number	Numeric	2	See Unit Id Number List
Unit Type	Numeric	1	See Unit Id Number List
ID Number	Numeric	4	See Unit Id Number List
Fund Type	Numeric	2	See Fund Code List
Fund Code	Numeric	3	See Fund Code List
Chart of Accounts Code	Numeric	5	See Chart of Accounts
Organizational Unit	Numeric	2	See below for more details.
Amount	Numeric	14	Include decimal point.

**Valid Organizational Unit codes:**

The organizational unit code is only used for **operating disbursements**. Enter a zero for everything else.

## Organizational Unit Table

20=SOURCE OF SUPPLY/EXPENSE-OPERATIONS  
 21=SOURCE OF SUPPLY/EXPENSE-MAINT  
 22=WATER TREATMENT EXPENSE-OPERATIONS  
 23=WATER TREATMENT EXPENSE-MAINT  
 24=PRODUCTION AND SUPPLY  
 25=POWER PRODUCTION  
 26=STORAGE  
 27=TRANSMISSION/DISTRIBUTION-OPERATION  
 28=TRANSMISSION/DISTRIBUTION-MAINT  
 29=OPERATIONS AND MAINTENANCE  
 30=COLLECTION SYSTEM-OPERATIONS  
 31=COLLECTION SYSTEM-MAINTENANCE  
 32=PUMPING-OPERATIONS  
 33=PUMPING-MAINTENANCE  
 34=TREATMENT AND DISPOSAL-OPERATIONS  
 35=TREATMENT AND DISPOSAL-MAINTENANCE  
 36=CUSTOMER ACCOUNTS  
 37=SALES EXPENSE  
 38=ADMINISTRATION AND GENERAL  
 39=RECLAIMED WATER TREATMENT OPERATION  
 40=RECLAIMED WATER TREATMENT-MAINT  
 41=RECLAIMED WATER DISTRIBUTION-OPER  
 42=RECLAIMED WATER DISTRIBUTION-MAINT  
 43=TRANSMISSION  
 44=DISTRIBUTION

This table lists the valid codes for each type of utility and for each accounting basis.

Type of Utility	Cash Basis	Accrual Basis
Water	29=OPERATIONS AND MAINTENANCE	20=SOURCE OF SUPPLY AND EXPENSE-OPERATIONS 21=SOURCE OF SUPPLY AND EXPENSE MAINTENANCE 22=WATER TREATMENT-OPERATIONS 23=WATER TREATMENT-MAINTENANCE 27=TRANSMISSION AND DISTRIBUTION-OPERATIONS 28=TRANSMISSION AND DISTRIBUTION-MAINTENANCE 36=CUSTOMER ACCOUNTS 38=ADMINISTRATIVE AND GENERAL
Wastewater	29=OPERATIONS AND MAINTENANCE	30=COLLECTION-OPERATIONS 31=COLLECTION-MAINTENANCE 32=PUMPING-OPERATIONS 33=PUMPING-MAINTENANCE 34=TREATMENT AND DISPOSAL-OPERATIONS 35=TREATMENT AND DISPOSAL-MAINTENANCE 36=CUSTOMER ACCOUNTS 38=ADMINISTRATIVE AND GENERAL 39=RECLAIMED WATER TREATMENT-OPERATIONS 40=RECLAIMED WATER TREATMENT-MAINTENANCE 41=RECLAIMED WATER DISTRIBUTION-OPERATIONS 42=RECLAIMED WATER DISTRIBUTION-MAINTENANCE
Gas	24=PRODUCTION AND SUPPLY 26=STORAGE 27=TRANSMISSION AND DISTRIBUTION 36=CUSTOMER ACCOUNTS 38=ADMINISTRATIVE AND GENERAL	24=PRODUCTION AND SUPPLY 26=STORAGE 27=TRANSMISSION AND DISTRIBUTION 36=CUSTOMER ACCOUNTS 38=ADMINISTRATIVE AND GENERAL
Electric	25=POWER PRODUCTION 43=TRANSMISSION 44=DISTRIBUTION 36=CUSTOMER ACCOUNTS 37=SALES EXPENSE 38=ADMINISTRATIVE AND GENERAL	25=POWER PRODUCTION 43=TRANSMISSION 44=DISTRIBUTION 36=CUSTOMER ACCOUNTS 37=SALES EXPENSE 38=ADMINISTRATIVE AND GENERAL
Storm Water	29=OPERATIONS AND MAINTENANCE	30=COLLECTION-OPERATIONS 31=COLLECTION-MAINTENANCE 32=PUMPING-OPERATIONS 33=PUMPING-MAINTENANCE 34=TREATMENT AND DISPOSAL-OPERATIONS 35=TREATMENT AND DISPOSAL-MAINTENANCE 36=CUSTOMER ACCOUNTS 38=ADMINISTRATIVE AND GENERAL 39=RECLAIMED WATER TREATMENT-OPERATIONS 40=RECLAIMED WATER TREATMENT-MAINTENANCE 41=RECLAIMED WATER DISTRIBUTION-OPERATIONS 42=RECLAIMED WATER DISTRIBUTION-MAINTENANCE
Trash	29=OPERATIONS AND MAINTENANCE	30=COLLECTION-OPERATIONS 31=COLLECTION-MAINTENANCE 32=PUMPING-OPERATIONS 33=PUMPING-MAINTENANCE 34=TREATMENT AND DISPOSAL-OPERATIONS 35=TREATMENT AND DISPOSAL-MAINTENANCE 36=CUSTOMER ACCOUNTS 38=ADMINISTRATIVE AND GENERAL 39=RECLAIMED WATER TREATMENT-OPERATIONS 40=RECLAIMED WATER TREATMENT-MAINTENANCE 41=RECLAIMED WATER DISTRIBUTION-OPERATIONS 42=RECLAIMED WATER DISTRIBUTION-MAINTENANCE
Other	29=OPERATIONS AND MAINTENANCE	30=COLLECTION-OPERATIONS 31=COLLECTION-MAINTENANCE 32=PUMPING-OPERATIONS 33=PUMPING-MAINTENANCE 34=TREATMENT AND DISPOSAL-OPERATIONS 35=TREATMENT AND DISPOSAL-MAINTENANCE 36=CUSTOMER ACCOUNTS 38=ADMINISTRATIVE AND GENERAL 39=RECLAIMED WATER TREATMENT-OPERATIONS 40=RECLAIMED WATER TREATMENT-MAINTENANCE 41=RECLAIMED WATER DISTRIBUTION-OPERATIONS 42=RECLAIMED WATER DISTRIBUTION-MAINTENANCE

**File Name: INVEST**

File Description: This file contains the cash and investments on Part 5 of the city and town annual report.

There should be a record for each investment of the governmental unit on hand at year end and for each checking account, change fund and/or petty cash fund at year end.

Fields:

<u>DESCRIPTION</u>	<u>TYPE</u>	<u>WIDTH</u>	<u>COMMENTS</u>
Year	Numeric	4	
County Number	Numeric	2	See Unit Id Number List
Unit Type	Numeric	1	See Unit Id Number List
ID Number	Numeric	4	See Unit Id Number List
Investment Code	Numeric	5	10100 for Cash accounts 10300 for Investments
Account Number	Character	25	The number on the investment, savings account number or checking account number.
Purchase Date	Date	8	The date the investment was purchased or the date of the last renewal. <b>Omit for savings accounts and cash accounts.</b> In form YYYYMMDD.
Fund Type	Numeric	2	See Fund Code List
Fund Code	Numeric	3	See Fund Code List. <b>Omit for cash accounts.</b>
Description	Character	25	The type of investment. (ie, Certificate of Deposit, Savings Account, Repurchase Agreement, Treasury Bill, Notes and Bonds) or the name and type of each checking account, change fund and/or petty cash fund.
Maturity Date	Date	8	<b>Omit for savings accounts and cash accounts.</b> In form YYYYMMDD.
Interest Rate	Numeric	7	Include decimal point and no more than 3 decimal places. <b>Omit for cash accounts.</b>
Amount	Numeric	14	Include decimal point.

**File Name: DEBT**

File Description: This file contains the information on the bonds and short term debt on Part 6 of the annual report. There should be one record for each type of debt.

Fields:

<u>DESCRIPTION</u>	<u>TYPE</u>	<u>WIDTH</u>	<u>COMMENTS</u>
Year	Numeric	4	
County Number	Numeric	2	See Unit Id Number List
Unit Type	Numeric	1	See Unit Id Number List
ID Number	Numeric	4	See Unit Id Number List
Debt Code	Numeric	5	22100 = General Obligation Bonds 22301 = Water Utility Revenue Bonds 22302 = Wastewater Utility Revenue Bonds 22303 = Electric Utility Revenue Bonds 22304 = Gas Utility Revenue Bonds 22305 = Transit System Bonds 22306 = Mortgage Revenue Bonds 22307 = Industrial Revenue Bonds 22399 = Other Revenue Bonds Payable 23100 = Long Term Leases
Beg Balance	Numeric	14	Include decimal point
Debt Issued during year	Numeric	14	Include decimal point
Debt Retired during year	Numeric	14	Include decimal point
Interest Paid during year	Numeric	14	Include decimal point

**File Name: INTERGOV**

File Description: This file contains the information on intergovernmental expenditures on Part 7 of the annual report. There is a record for each type of intergovernmental expenditure.

Fields:

<u>DESCRIPTION</u>	<u>TYPE</u>	<u>WIDTH</u>	<u>COMMENTS</u>
Year	Numeric	4	
County Number	Numeric	2	See Unit Id Number List
Unit Type	Numeric	1	See Unit Id Number List
ID Number	Numeric	4	See Unit Id Number List
Intergovernmental Code	Numeric	3	102 = Fire Protection 106 = Local Schools 115 = Highways 119 = Trash Collection 126 = Housing Renewal 199 = All other local 329 = Correction (State) 330 = Highways (State) 399 = All other state
Amount	Numeric	14	Include decimal point.



**File Name: GRANT**

File Description: This file contains the information on Federal and State Grants on Parts 8 and 9 of the annual report. Enter a record for each federal or state grant.

Fields:

<u>DESCRIPTION</u>	<u>TYPE</u>	<u>WIDTH</u>	<u>COMMENTS</u>
Year	Numeric	4	
County Number	Numeric	2	See Unit Id Number List
Unit Type	Numeric	1	See Unit Id Number List
ID Number	Numeric	4	See Unit Id Number List
Grant Code	Character	1	F = Federal Grant S = State Grant
Grant Number	Character	20	For federal grants, enter the CFDA number. For state grants, enter the grant number assigned by the awarding state agency.
Grant Name	Character	35	For federal grants, enter the federal title. For state grants, enter the project name.
Federal or State Agency	Character	35	For federal grants, enter the name of the federal agency for grants received directly from a federal agency, or the name of the state agency for pass-through federal grants For state grants, enter the state awarding agency
Amount of Grant	Numeric	14	Include decimal point
Fund Type	Numeric	2	See Fund Code List
Fund Code	Numeric	3	See Fund Code List
Beg. Balance	Numeric	14	Include decimal point
Receipts	Numeric	14	Include decimal point
Disbursements	Numeric	14	Include decimal point

**File Name: FIXEDAST**

File Description: This file contains the information on Part 10 Fixed Assets. There is a record for each fund.

Fields:

<u>DESCRIPTION</u>	<u>TYPE</u>	<u>WIDTH</u>	<u>COMMENTS</u>
Year	Numeric	4	
County Number	Numeric	2	See Unit Id Number List
Unit Type	Numeric	1	See Unit Id Number List
ID Number	Numeric	4	See Unit Id Number List
Fund Type	Numeric	2	See Fund Code List
Fund Code	Numeric	3	See Fund Code List
Beg. Balance	Numeric	14	Include decimal point
Additions - Land	Numeric	14	Include decimal point
Additions - Buildings	Numeric	14	Include decimal point
Additions - Improvements	Numeric	14	Include decimal point
Additions - Equipment	Numeric	14	Include decimal point
Additions - Construction	Numeric	14	Include decimal point
Reductions - Land	Numeric	14	Include decimal point
Reductions - Buildings	Numeric	14	Include decimal point
Reductions - Improvements	Numeric	14	Include decimal point
Reductions - Equipment	Numeric	14	Include decimal point
Reductions - Construction	Numeric	14	Include decimal point

**File Name: NONGOV**

File Description: This file contains the information on financial assistance you provided to nongovernmental entities (i.e. not-for-profits) during the year on Part 11 of the annual report. Enter a record for each entity that was provided assistance.

Examples of nongovernmental entities that you might provide funding to include: Convention and Visitors Bureaus, Volunteer Fire Departments, Senior Citizen Centers, Councils on Aging, Historical Societies, Day Care Centers, Humane Shelters, Chambers of Commerce, 4-H Clubs, Private/Religious Schools, YMCAs, Youth Leagues, etc.

Do not include amounts you pay to vendors for goods or services.

Fields:

<u>DESCRIPTION</u>	<u>TYPE</u>	<u>WIDTH</u>	<u>COMMENTS</u>
Year	Numeric	4	
County Number	Numeric	2	See Unit Id Number List
Unit Type	Numeric	1	See Unit Id Number List
ID Number	Numeric	4	See Unit Id Number List
Federal ID	Numeric	9	Federal ID number of entity provided assistance, if known. Do not include hyphens.
Unit Name	Character	35	
Address Line 1	Character	25	
Address Line 2	Character	25	
City	Character	25	
State	Character	2	
Zip Code	Numeric	9	Do not include hyphens.
County Name	Character	35	
Entity=s Operating Officer	Character	35	
Phone Number	Numeric	10	Do not include hyphens.
Funding Description	Character	35	(i.e. Fire Protection)
Amount	Numeric	14	Include decimal point.